

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON, D. C. 20224

Industry Circular No. 66-7

March 22, 1966

## EVIDENCE OF TAXPAYMENT OF SPIRITS USED IN NONBEVERAGE PRODUCTS

Proprietors of Distilled Spirits Plants,  
Manufacturers of Nonbeverage Products,  
and others concerned:

Purpose. This industry circular is being issued to remind proprietors of distilled spirits plants of the requirements for furnishing copies of Forms 179, and Forms 2630 (if any), to consignees, and to remind manufacturers of nonbeverage products that they need copies of Forms 179 and 2630 to support claims for drawback of tax.

Background. The regulations in 26 CFR Part 201 provide that copies of Form 179 will be distributed in accordance with the instructions on the form. These instructions state that a copy of the form will be furnished the consignee, and, in the case of packages, that a copy of Form 2630 will be attached to each Form 179. The regulations in 26 CFR Part 197 require that certain information submitted in support of a claim for drawback be determined from Forms 179 and 2630 and that Forms 179 received by a manufacturer of nonbeverage products be retained by him as evidence of tax determination of the spirits.

Procedures. Proprietors of bonded premises are responsible for furnishing a copy of the related Form 179, and Form 2630 (if any), with each shipment of spirits. It is essential that a manufacturer of nonbeverage products receive these forms, whether the shipment is received direct from the proprietor of a distilled spirits plant or from another supplier. If a manufacturer of nonbeverage products does not receive the necessary forms with a shipment of spirits, he should secure them so that he will, as required by regulations, have evidence of taxpayment of the spirits.

Inquiries. Inquiries regarding this circular should refer to its number and be addressed to your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

A handwritten signature in dark ink, appearing to read "Harold A. Serr".

Harold A. Serr  
Director, Alcohol and Tobacco Tax Division